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Port Mary
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Secrt. II-27—87,004—12-11-45.

E+P H- (194 6) Department.

MS. SERIES.

G.O. No.	286 Edu (286)
Dated	9-2-1946

[Despatch Abstract.]

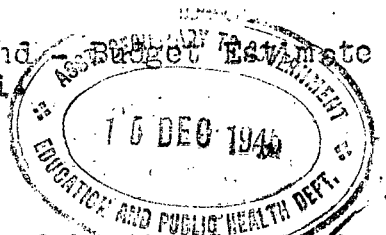
Budget Estimate - 1946-47 - Elementary Education Fund Municipal Council, Udipi - Orders passed.

OFFICE OF THE DIRECTOR OF PUBLIC INSTRUCTION, MADRAS.

£@£

R.O.P.NO.108-B-3/45-46, DATED 13-12-45.

Subject: Elementary Education Fund - Budget Estimate for 1946-47 - Municipal Council, Udipi.



57146.

Submitted.

2. The budget is explained by the Commissioner in his covering letter to the budget.

pp 3-4 infra

3. The amounts of Rs.480/- and 490/- shown under "Deduct collection charges" on the receipts side both in the Revised Estimate for 1945-46 and Budget Estimate for 1946-47 respectively should be transferred to the expenditure side and shown under "Education tax - collection charges".

4. Revised Estimate for 1945-46:

(f)

In Government Memo.No.22762-A/45-5 Edn., dated 26-10-45 it was ordered that the excess subsidy of Rs.654/- drawn for the payment of dearness allowance in 1944-45 should be refunded to Government. Provision has not been made for this ~~referred~~ and in the Revised Estimate for 1945-46.

5. Expenditure under "ordinary" is in excess of the sanctioned budget. Sanction of Government is necessary for the increased expenditure.

(z)

6. Budget Estimate for 1946-47:

The credit taken for Government grant under section 37 of the Madras Elementary Education Act is liable to revision with reference

reference ~~reference~~ to the actual amount of education tax realised and adjusted to the fund during 1945-46.

7. Expenditure under "ordinary" is in excess of the receipts. Hence the budget closes with a deficit.

8. The accommodation provided for the muslim boys school for the 2 girls' schools is inadequate and unsuitable. Steps should be taken to rectify these defects at an early date.

9. Both the girls' schools are in need of additional equipment.

10. Leave salary and deafness allowance are paid.

for Director of Public Instruction.

To

The Secretary to Government
Education and Public Health Department.

RVR 14/12/-

R.O.C. No.A1-6639-2/45. Municipal Office, Udipi
Dated 30-11-1945.

From
Sri. T. Harischandra Rao,
Commissioner, Udipi
Municipality, Udipi.

To
The Secretary to Government Education and Public Health Department, Madras
Through
The Chairman, Municipal Council, Udipi
and The Director of Public Instruction, Madras.

Sir,

Budget estimate- 1946-'47- Udipi Municipality- Elementary Education Fund account- submitted.

I am to submit herewith in duplicate the revised estimate for 1945-46 and the budget estimate for 1946-'47 under the Elementary -- Education Fund account of this Municipality with the explanatory memorandum thereon, schedule of establishment and other prescribed enclosures.

2. In passing the revised and budget estimates, the Council, in its resolution No. 17 dated 28-11-1945 copy enclosed- has opined that the deficit for 1945-46 and 1946-47 was mainly due to the payment of dearness allowance to Elementary school teachers at increased rates with effect from 1-1-1945. The Council had to bear the additional -- burden in 1945-1946 on account of the increase in the rates of dearness allowance for 14 months for which no provision was made in the sanction budget estimate for the year. But for this additional expenditure, the expenditure can be considered to be quite normal for abnormal years. The Council therefore has resolved to request the Government to sanction grants from provincial funds to meet the deficit.

3. The income of the Municipality has definitely improved. The increase has been mainly due to the enhancement of the rate of education tax from 2¼% to 2¾% per annum of the property rentals with -- effect from 1-4-1945 as per orders issued by Government in para 3(iii) of G.O. No. Ms. 214 Education dated 10-2-1945 and the increased income secured from the same source as a result of the general quinquennial revision of property tax registers which came into force from 1-4-1945. There is practically no notable increase in the income against other heads of Elementary education fund account.

4. It was possible in 1944-45 to realise the full demand against property tax except the amounts locked up in suits. I have therefore taken credit, both in the revised and budget estimates, for the full demand of education tax. I presume that it will not be difficult to realise the full amount taken credit.

5. Even with the increased receipts, the Council could not balance its budget for reasons already submitted. The Council is levying the education tax at the maximum rates of 2¾% of the annual rental of -- properties and this works out @ 25% of the rates of tax levied for -- general and scavenging purposes viz. 11%. There is therefore no scope for any further increase in the rate of education tax. Provision is made in the budget estimate for inevitable expenditure only avoiding all other items of extravagant nature. Still the deficit could not be avoided. Of course, provision has been made in the budget estimate for the requirements recommended by the inspecting authorities and -- such items have been specifically mentioned in the detailed explanatory note.

6. The Budget estimate for 1945- 46 was framed or rather sanctioned by Government on the assumption that the year would open with a balance of Rs. 1280. As a result of economy exercised over the expenditure and also as a result of realisation of the full demand against education tax in 1944-45 against an estimated collection of 95% of the -- demand, the actual opening balance was Rs. 2080 i.e., Rs. 800 more than the anticipated balance. It is now evident that the immediate effect of this increased opening balance is that the Government have considered it fit to order the refund of the grant of Rs. 654 sanctioned [illegible]

4

1502 Edn. dated 10-10-1944 to meet the additional cost involved in the payment of dearness allowance. I have not yet received any orders in that behalf. But a reference received from the Accountant General, Madras indicates that such orders are either issued or in the process of being issued. If that is so, then the deficit for 1945-1946 will increase by another sum of Rs. 654/=. I am therefore to request that the Government may be pleased to withhold orders for refund if not -- already issued or to cancel them if already issued in view of the present ~~precarious financial position of the Council~~.

7. Credit taken for Government grants under senction 37 of the Elementary Education Act, 1920, in the budget estimate is liable to be modified with reference to the actual realisation of the education tax in 1945-1946 while the credit taken for subsidy under proviso to -- section 37 is the sum fixed by Government. It includes a moiety of the cost of part-time prevocational instructor provided for under -- expenditure side.

8. The contribution from general funds taken credit in the revised and Budget estimates is the fixed one. No increased contribution is possible under the bad state of financial position under that fund.

9. Incidentally, I may submit that the Udipi South Girls' Higher Elementary school is now housed in a most unsuitable rented building and the Council could not secure a better building even for rent any where in the town. The citizens of Udipi have already collected funds to the extent of Rs. 7000 for the construction of a building. They -- would begin the work as soon as the Municipality acquires lands for the purpose. Steps for the acquisition of lands have been taken and the matter is pending with the Revenue Department. If and when the acquisition is sanctioned by Government funds will have to be secured to meet the cost of acquisition. It will not be possible under the present financial condition to meet the cost of acquisition unless-- financial aid is given by Government. I shall be submitting -- separate proposals in that behalf in due course.

10. In conclusion, I am to request that the Government may be -- pleased to accept the resolution of the Council and issue orders sanctioning grants from Provincial funds to meet the deficit in 1945-46 and in 1946-1947.

Commissioner, U.M.
30 11 45

Forwarded
11/12/45
Chairman,
Municipal Council, Udipi.

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2890
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654
4
284
43
2411
1452

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Copy of the Municipal Council's resolution No.17 dated 18-11-1945.

17. Read revised estimate for 1945-1946 and budget estimate for 1946-1947 Under under General, Elementary Education and Town Planning --- Accounts with schedule of establishment and other prescribed enclosures.

Resolution:- " The revised estimate for 1945-1946 and the budget estimate for 1946-1947 under Elementary Education Account is sanctioned. The Government will be requested to sanction grants to meet the deficit in 1945-1946 and 1946-1947 as the deficit is mainly due to the payment of dearness allowance to Elementary School teachers. The consideration of other Budgets is referred to a Committee consisting of Sri.L.S.Nayak, -- Shenoi, Manjunatha Rao and Kunjoor Ramachandra Rao and also the suggestion of the Commissioner to improve the finances. Government may be addressed to grant time till 15-12-1945."

Sd.A.Lakshminarayana Rao,
Chairman,
Municipal Council, Udipi.

/True extract/

Ramachandra Rao
30/11/45

COMMISSIONER.U.M.

30/11/45

Revised estimate for 1945-46 and Budget Estimate for 1946-47

Elementary Education Account.

Summary for 1946-47.

	Opening balance.	Receipts.	Expenditure	closing balance.	Remarks.
	2	3	4	5	6.
ordinary	360	16,490	19,020	2890	
Capital		450	450		
Total	360	16,940	19,470	2890.	

Head of Account.	Budget estimate for 1945-46	Revised estimate for 1945-46	Estimated saving or excess for 1945-46	Budget estimate for 1946-47	Actuals for 1944-45	Actuals April to September 1944.	Actuals April to September 1945.	Remarks.
	2 Rs	3 Rs	4 Rs	5 Rs	6 Rs	7 Rs	8 Rs	9
Receipts - Ordinary.								
Opening balance	1280	(2080) 2077	800	(360) +1390	2260	2260	2077	
Education Tax - Gross Collections	7200	8490	1290	8310	6159	1284	1360	
Deduct Collection charges	220	(480)	260	(490)	387	-	-	
Net	6980	8010	1030	7820	5572	1284	1360	
Contributions					6	6	-	
Other receipts	10	10		10	4	-	9	
Government Grant -								
(i) Under section 37 of the Elementary Education Act	5220	5460	240	6030	5539	5539	5460	
(ii) Under proviso to Sec. 37 of the Elementary Education Act	730	630	100	630	1280	312	312	
Contribution from General Revenue	2500	2500		2500	2500	1250	2500	
Deduct Refunds	50	200	150	50	36	3	-	
Deduct amount transferred to Capital	450	-100	350	450	-	-	-	
Total	14940	16310	1370	16490	15065	8388	9641	
Receipts - Capital								
Amount transferred from Ordinary	450	100	350	450	-	-	-	
Total Receipts - ord: & Capital	15390	16410	1020	16940	15065	8388	9641	
Grand Total, including Opening balance ...	16,670	18490	1820	(16580) 16940	17325	10648	11718	

	2	3	4	5	6	7	8	9
	Rs	Rs.	Rs	Rs	Rs	Rs	Rs.	
Expenditure - Ordinary.								
Staff - Salaries & allowances								
Masters	14080	10240	2780	10720	10129	5006	5090	
Dearness allowance		6620		6240	3184	1532	3490	
Contribution to Prov: Fund	650	600	50	600	528			
		480 ✓						
Contingencies & Equipment -								
Contingencies -								
House rent	760	690		760	684	342		
Other items	300	250	50	250	257	140	121	
Equipment -								
Furniture & apparatus	30	30		50	18	5		
Library books & maps	20	20		20		-		
Other items	30	100	70	80	18	19	72	
Repairs to buildings	300	200	100	300	130	-		
		19230 ✓						
Total	16170	18750	2580	19020	15248	7044	9115	
				19198 ✓				
Expenditure - Capital								
Lands & buildings								
Equipment -								
1) Furniture and apparatus	250		250	250				
2) Library books & maps	120	80	40	120				
4) Other items	80	20	60	80				
Total	450	100	350	450				
		19330 ✓						
Total Ordinary & Capital	16620	18850	2230	19470	15248	7044	9115	
Closing balance	50	+1390 ✓ 360	410	2890	2077	3604	2603	
Grand total, including closing balance	16670	18490	1820	16580	17325	10648	11718	
		✓	✓	18816 ✓				

Municipal office,
Eclipi,
29. 11. '45

Harchandrai 29. 11. 45
Commissioner, Eclipi Municipality.

29/11/45

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UDIPI MUNICIPALITY
Elementary Education Fund.

Revised estimate for 1945-1946 and budget estimate for 1946-1947.

General Review.

The subjoined statement gives at a glance the financial position of the Elementary Education Fund comparatively for three years:-

	Actuals for 1944-'45	1945-1946 Budget estimate	1945-1946 Revised estimate	Budget estimate for 1945-1946 / 1946-47
Receipts	15065	15390	16410	16940
Expenditure	15248	16620	18850	19470
Surplus or deficit	-183	-1230	-2440	-2530
Opening balance	2260	1280	2080	- 360
Closing balance	+ 2077	+ 50	- 360	- 2890

Receipts:- The financial position shows definite improvement when compared with the actuals for 1944-'45 and budget estimate for 1945-'46. The increase in the estimated receipts as per revised estimate for 1945-'46 and budget estimate for 1946-'47 was mainly due to the enhancement of the rate of Education tax from 2¼% to 2¾% of the property rental with effect from 1-4-1945 as per orders issued by Government in para 3 (iii) of G.O. No.Ms. 214 Education dated 10-2-1945 and the increased income from the same source secured as a result of general revision of property tax registers with effect from the current financial year. Even with the increased income and the increased opening balance than anticipated for the year 1945-'46, the receipts for the year will not be sufficient to meet the expenditure. The main cause for the increased expenditure is the direction of the Government to pay dearness allowance to the teachers at Rs. 16/= per mensem each with effect from 1-1-1945 as against the provision made for the purpose @ Rs. 10/= each per month with effect from 1-3-1945 in the budget estimate for 1945-'46. The additional cost was a real strain on the already slender resources of the fund. It is therefore no wonder that the current year is expected to close with a deficit of Rs. 360 even after the opening balance is fully utilised. The only way by which the deficit can be avoided is either to reduce the rate of dearness allowance or to request the Government to sanction grants to wipe of the deficit both in the current year and in the budget year.

pp 19-20 (2)

The income estimated against several heads of Elementary Education Fund Accounts calls for no special comments as they are based on actual facts or sanctions accorded or promises made by Government.

Expenditure.

1. Staff- salaries and allowances- Masters.

Revised estimate. Rs 10,240
Budget estimate. Rs 10,720

The schedule of establishment, showing the strength, grades, scales of pay, actual pay (at the), for which provision has been made in the revised estimate and budget estimate is appended hereto. The figures arrived at are as shown below:-

P.T.O.

Revised estimate:-

Expenditure up to 31-10-1945	Rs.	5925
Amount required for the remaining 5 months @ Rs. 834 per month	Rs.	4170
Provision for leave salary @ 2½% of Rs.4170 and for increments	Rs.	145
Total	Rs.	10,240

Budget Estimate:-

Monthly cost	Rs.	834
Provision made for one year @ Rs834 per month	Rs.	10,008
Provision made for leave salary @2½% of Rs.10,008 and for increments to teachers	Rs.	352
Provision made for 2 additional teachers proposed to be appointed from 1-6-1945- one to the Udipi North School and another to the Udipi South Girls' Higher Elementary School on a Higher Elementary grade teachers Salary 20x2x9 = 360.	Rs.	360
Total	Rs.	10,720

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Dearness allowance:-

Revised estimate	Rs. 6620
Budget estimate	Rs. 6240

The details of the provision are as follows:-

Revised estimate:-

Expenditure up to 31-10-45.	Rs.	4001- 8- 0
Amount required for the remaining 5 months @ Rs. 496 per month	Rs.	2480- 0- 0
Provision made for payment of dearness allowance to teachers on leave	Rs.	134- 0- 0
Total	Rs.	6615-8-0 or 6,620.

Budget estimate:-

Monthly cost on account of dearness allowance	Rs.	496
Amount required for 12 months of the budget year.	Rs.	5952
Provision made for payment of dearness allowance to teachers who may proceed on leave	Rs.	288
Total	Rs.	6240

for two additional teachers

288
6528

Contribution to provident Fund:-

Revised estimate	Rs. 600
Budget estimate	Rs. 600

The provision made is payment of bonus to the account of teachers subscribting to the provident fund.

2. Contingencies.

House Rent-	Revised estimate -	Rs. 690
	Budget estimate	Rs. 760

The Municipality is paying at present rent of buildings in which three of its schools are housed at Rs. 57 per month. The provision made in the budget estimate is at this rate. In the budget estimate however an additional provision is made for payment of rent to a -- building to be secured on rent for providing additional accommodation

P.T.O.

11

:o the Hindustani School as recommended by the District Educational)fficer in his review on the inspection notes of the school.

)ther items:-

Revised estimate Rs. 250
Budget estimate Rs. 250

Provision made under this head is required for payment of fixed contingencies to schools, for supply of books and slates to poor -- muslim and Harijan pupils, and such other unforeseen changes.

Equipment.

	Revised estimate.	Budget estimate.
	Rs	Rs
Furniture and apparatus.	30	50
Library books and maps	20	20
Other items	100	80

The amount provided will be required to meet the repairing charges of furniture other equipment, binding charges of school books maps and etc

4. Repairs to buildings:-

Revised estimate. Rs. 200
Budget estimate.. Rs. 300

The amount provided under this head is required to meet the annual maintenance charges of two of the school buildings owned by the Municipality. Additional provision is made in the budget year as the -- verandah of one of the school is proposed to be enclosed by trallies work.

5. Capital.

Revised estimate Rs. 100
Budget estimate Rs. 450

The provision made in the revised estimate will be sufficient. In the budget year some furniture, up-to-date maps etc are proposed to be supplied to the Girls' Higher Elementary School. Hence an increased provision is made.

General:- In providing funds for various services, utmost economy has been the guiding principle. All extravagant items of expenditure have been scrupulously avoided. Provision for appointment of two - ~~xxxx~~ additional teachers has been made on the recommendation the -- inspecting authorities.

Municipal Office, Udipi.
Dated 10-11-1945.

Commissioner, U.M.

	G.O. No. 1601/L.S.G.dy. 25.4.36	Headmaster	Mr. G. Shamshuddin on leave. Mr. P. M. Hussain Sahib (Ag.)	20-1/2-24-2/2-30	26		16		24.4.46
				Duty allowance	3				
2	Do	Assistant Teacher	Mr. P. M. Hussain on other duty. Mr. B. Abdul Khadir (Ag.)	20-1/2-24-2/2-30	20		16		28.10.45
3	Do	Do	Vacant - Y. S. Ibrahim (Ag.)	20-1/2-24-2/2-30	20		16		—
				Total	69		48		
			4. Udipi South Girls' Higher Elg. school.						
1	C.R. No. 6/29.6.42	Headmistress	Miss B. Lalitha Bai	25-2/2-45	27		16		1.7.46
				D-uty allowance	4				
2	" 10/28.7.43	Assistant teacher	Miss. B. Devaki (on probation).	25-2/2-45	25		16		7.6.46
3	" 14/9.5.1944	Do.	Mrs. Violet Arbikatte (Do)	25-2/2-45	25		16		
4	G.O. No. 1601/L.S.G.9/25 4/36	Do.	Mrs. W. J. Anchen	25-1/2-29-2/2-35	35		16		
5	- Do -	Do	Mrs. K. Shrimanthi Bai	25-1/2-29-2/2-35	35		16		
6	- Do -	Do	Mrs. J. Vedamuthu	20-1/2-24-2/2-30	26		16		
7	- Do -	Do	Mrs. U. Nagamma.	20-1/2-25	25		16		
8	C.R. no 32/5.8.37	Do	Miss C. H. Bangera	20-1/2-24-2/2-30	24		16		
9	" 47/28 9/37	Do	Vacant - Miss C. Indira (On Probation)	20-1/2-24-2/2-30	20		16		13.6.46.
	Part-time tailoring mistress - Grace E. Bangera.			Rs 10/- P.M.	10				
				Total	256		144		
			5. Kirimulki Girls' school.						
1	G.O. No. 1601/L.S.G. dy/25.4.36	Headmistress	Mrs. R. Wilson	25-1/2-29-2/2-35	35		16		
				Duty allowance	3				
2	Do -	Assistant teacher	Mrs. Carmine D'Souza	20-1/2-24-2/2-30	26		16		
3	Do.	Do.	Miss Catherine D'Souza	20-1/2-24-2/2-30	23		16		13.6.46
4	Do	Do	Miss B. Durgamma.	20-1/2-24-2/2-30	24		16		
5	C.R. No. 32/5.8.37	Do	Mrs. B. Devaki (Ag.)	20-1/2-24-2/2-30	20		16		
				Total	131		80		
				Grand Total	834		496		

from 16th June to 16th April of the succeeding year.

Municipal office,
Udipi, 29.11.45

Headmaster

Commissioner, Udipi Municipality.

Udipi Municipality

Schedule of Establishment

Elementary Education Account

Serial No.	Orders sanctioning the post.	Name of the post.	Name of the incumbent holding the post.	Scale of pay	Actual pay drawn	Dearness allowance	Date of next increment	Remarks.
I	2	3	4	5	6	7	8	
			1. Sri A. Lakshminarayana Rao school.					
1.	G.O. No. 1601 L.S.G. dated 25.4.36	Headmaster	Sri N. Shankara Rao.	25-2½-45	35	16		
				Duty allowance	3			
2	do.	Assistant teacher	Sri Bekal Krishnaiya	20-½-24-2½-30	30	16		
3	do.	do.	Sri P. N. Bheema Rao	20-½-24-2½-30	30	16		
4	do	do	Sri P. Vittal Shetty	20-½-24-2½-30	26	16		
5	do	do	Sri J. Mahalinga Hegde	20-½-24-2½-30	26	16	8.4.46	
6	do	do	Mr. M. G. Saldanha	20-½-24-2½-30	24	16	1.4.46	
7	do	do	Sri P. Muddu	20-½-24-2½-30	24	16		
			Total		198	112		
			2. Udipi North school.					
1	do	Headmaster	Sri K. Krishna Kamath	20-½-24-2½-30	30	16		
				Duty allowance	3			
2	do	Assistant Teacher	Sri U. Ananthavarma Rao	20-½-24-2½-30	30	16		
3	do	do.	Sri P. Shivappa Shetty	20-½-24-2½-30	30	16		
4	do	do	Sri K. Krishna Kudva (Adv.)	20-½-24-2½-30	20	16	1.12.46	
5	do	do	Sri Ch. Shiniappaya	20-½-24-2½-30	23	16	1.4.46	
6	do	do	Mrs. K. Seetha Bai	20-½-24-2½-30	23	16	11.1.47	
M.C.Q. No. 43/30-1-30		do.	Sri K. Krishnaraya	20-½-24-2½-30	21	16	1.4.46	
			Total.		180	112		

1946-47 15

Enclosures to the Elementary Education Budget for ~~1945-1946~~ (prescribed in Appendix 12 to the rules framed under the Elementary Education Account.)

Udipi Municipality.

Particulars.	Number of Schools having the highest class.						Remarks.
	Above V. standard.	V Standard.	IV Standard.	III Standard.	II Standard.	I Standard.	
No.of Schools on the date of submission of the budget.	1	4	-	-	-	-	

No.of Schools proposed to be opened during the ensuing year. — Nil.

Total No.of teachers employed in all Schools under the management of the local body on the date of submission of the budget the scale of pay in force and the No.of teachers in each school. — A seperate statement enclosed.

No.of additional teachers proposed to be employed in (i) the existing schools(ii) Schools to be newly opened -- during the ensuing year and their scale of pay. — (Nil.) two — please see Minutes

If the scale of pay is proposed revised the total No.of teachers whose pay will be effected showing the proposed and present scales of pay and the extra provision made for the purpose. — The scales of pay are not proposed to be revised in the budget year.

Municipal Office, Udipi,
Dated 10-11-1945.

M Ramachandra Rao
30/11/45
COMMISSIONER.U.M.

P.T.O.

16

ENCLOSURE.

	Name of the School	Grade.	Scale of pay.	No.of teachers.	Remarks.
		Existing.			
1.	Sri.A.L.N.Rao.Ele. School.	S.S.L.C.Trained	25-2/2-45	1	
		Higher Elementary Trained.	20-1/2-24-2/2-30.	6	
2.	Udipi North Ele. School.	Higher Elementary trained	20-1/2-24-2/2-30.	7.	
3.	Udipi Hindustani Ele. School.	- do -	- do -	3.	
4.	South Girls' Higher Elementary School.	S.S.L.C.Trained	25-2/2-45	3.	
		Higher Elementary Trained	25-1/2-29-2/2-35.	2	
		- do -	20-1/2-24-2/2-30.	3.	
		Lower Elementary trained.	20-1/2-25	1.	
5.	Kinnimulky Girls' School.	Higher Elementary trained.	25-1/2-29-2/2-35.	1	
		- do -	20-1/2-24-2/2-30.	4.	
			Total	31.	

Municipal Office, Udipi,
Dated 10-11-1945.

COMMISSIONER.U.M.

Exp H(F

21/a/2

B.E- 1946-47 - E.E. fund - Mu. cl, Udupi.

Orders passed

C.No.57146A/45 From the D.P.I. R.O.P. No. 108-3B/45-46 d/13.12.1945

G.O(MS) No. 286 Edn. d/ 9.2.46

The Govt. pass the following orders on the R.E. for 1945-46 and the B.E. for 1946-47 of the E.E. fund of the Mu. cl, Udupi.

2. R.E. for 1945-46 (i) The credit taken for contribution from general funds should be raised from Rs 2,500 to Rs 4,911 with reference to Memo. No. 22762 A/45-5 Edn. d/26.10.45

(ii) The cl. has to refund to Govt in the current year the dearness allowance grant of Rs 654 drawn in 1944-45; the provision under the head "Refunds" should therefore be raised from Rs 200 to Rs 854

(iii) The Mu. cl. is permitted to raise the provision made under the head "Expenditure ordinary" from Rs. 16,390 to Rs 19,230.

3. B.E. for 1946-47. The B.E. for 1946-47 revised with reference to the orders above is expected to close with a deficit of Rs 1,432. The question of sanctioning a subsidy from Provincial funds to avoid this deficit will be considered next year. The Commissioner is requested to report in due course the actual balance in the E.E. fund at the end of the year 1945-46.

4. An extract of the remarks of the D.P.I. in paras 3 and 6, 8 & 9 of his endorsement read above is communicated to the Commissioner for information and necessary action.

5. The sanctioned budget for 1946-47 will be as shown in the annexure

Annexure

P.T.O

Commissioner, Udupi Mcty (thro' the CHC) (with copy of paras 3 and 6 & 9 of the same and copy of Memo. 22762 A/45-5 Edn. d/26.10.45)

" " D.P.I.

" Exd & L.F.A.

" L.A. Deptt

18

Annexure

	Rs.		Rs.
Opening balance (as revised)	1,390 ✓	**Expenditure**	
Receipts		1. Staff	
Education tax	8,310. ✓	Salaries and allowances	
Other receipts	10 ✓	Masters	17,248 ✓
Govt grant		Contribution to P.F.	600 ✓
(i) under section 37 of the E.E. Act	6,030 ✓	Edn. tax collection charges	490. ✓
(ii) under the provisos section 37 of the Act	626 ✓	2. Contingencies & Equipment	
Contribution from General funds	2500 ✓	Contingencies	
Deduct		House rent	760 ✓
Refunds	— 50. ✓	Other items	250. ✓
Amount transferred to Capital	— 450. ✓	Equipment	
Total receipts.	16,976 ✓	Furniture apparatus	50. ✓
Capital receipts		Library books & maps	20. ✓
Amount transferred from ordinary	450 ✓	Other items	80 ✓
Total (Ordy & Capital)	17426 ✓	3. Repairs to buildings	300. ✓
Total including opening balance	18.816 ✓	Total ordy	19,798 ✓
		Capital	
		Furniture apparatus	250. ✓
		Library books & maps.	190. ✓
		Other items	80 ✓
		Total Capital	450 ✓
		Total Ordy & Capital	20,248
		Closing balance	
		Deficit	— 1,432

22705
19993
2712

20248
19993
255

1906

C 2111.B 2/47

From

Sri.T.Harischandra Rao,
Commissioner,
Udipi Municipality.

To

The Secretary to Government,
Education and Public Health Depart
M A D R A S.

Through

The Director of Public Instruction,
M A D R A S.

R.O.C.NO.M- 1142 -1/47. dated 4-7-1947.

Sir,

Sub:-ACCOUNTS-Expenditure in excess of budget allotment-sanction solicited.

****

I submit herewith a statement of actual receipts and expend for 1946-1947 under the Elementary Education Fund Account and beg to that the total ordinary expenditure exceeded the total sanctioned bud allotment by Rs,193-2-6. The increase was due to the payment to Ele School teachers of the arrears of dearness allowance for the period 1-7-1944 to 31-12-1944. The Council was pleased to make a contri of Rs.1,164-4-0 from its own Funds to meet the additional cost. How the entire expenditure under Elementary Education Account was covere the receipts for the year without having recourse to draw upon the balance. I request that the Government may in the circumstances, to to accord their sanction for incurring the total expenditure in excess the sanctioned budget allotments for 1946-1947.

DIR MADRAS

Harischandra Rao
S.Y.C.
COMMISSIONER, U.M.
9.7.47.

STATEMENT OF RECEIPTS AND CHARGES UNDER THE ELEMENTARY EDUCATION ACT

FOR THE YEAR 1946-1947.

Head of Account.	Amount. Rs.	As.	Ps.	Budget Estimate Rs.	Remarks.
Opening Balance ...	2,145	5	11	1,390	
Education Tax. ...	8,591	7	8	8,310	
Other Receipts ...	49	14	0	10	
Government Grant:-					
(i) Under section 37 of the Elementary Education Act.	6,132	4	0	6,030.	
(ii) Under proviso to section 37 of the Elementary Education Act.	626	0	0	630	
Contribution from the General Account:-					
(i) For payment of arrears of Dearness Allowance.	1,164	4	0		
(ii) For other purposes.	4,000	0	0	2500	
Deduct Refunds.	- 3	6	11	- 50	
Deduct amount transferred to capital.				- 450	
Total. ...	20,560	6	9	16,980	
Receipts-Capital.					
Add amount transferred from ordinary receipts.	...	..	..	450	
Total. ...	...	..	..	450	
Total receipts-ordinary and capital.	20,560	6	9	17,430	
Grand Total, including opening Balance.	22,705	12	8	18,820.	
Expenditure-Ordinary.					
Staff-salaries and allowances-Masters.	17,589	3	0	17,250.	
Collection Charges.	527	8	0	490.	
Contribution to Provident Fund.	508	0	0	600.	
Contingencies and Equipment:-					
(1) Contengencies-House rent.	684	0	0	760.	
Other Items.	247	9	0	250.	
(2) Equipment-Furniture and apparatus.	86	8	0	50.	
Library Books & Maps.	12	14	0	20.	

	Rs.	As.	Ps.	
Other items. ...	26	14	6	80.
4. Repairs to buildings	310	10	0	300.
Total. ...	19,993	2	6	19,800.
Capital.				
Equipment :-				
1 Furniture and apparatus.	...	..	..	250.
2. Library Books & Maps.	...	..	..	120.
4. Other items.	...	..	..	80.
	...	..	..	450.
Grand Total-Ordinary and Capital.	19,993	2	6	20,250.
Closing Balance.	2,712	10	2	-1,430.
Grand Total. ...	22,705	12	8	18,820.

Hasanhamdani
S. M. [illegible]
COMMISSIONER, [illegible].
5.7.[illegible]

Re: Municipality
Sanction of excess
expenditure over the
sanctioned budget 1946-47

N. Dis. no. 2111 03-2/47
15.7.47

Sanctioned

P. M.

For Director of Public
Instruction, Madras

15/7/47

To
The Secretary to
Government
Education & P. H.
Department

17 JUL 1947
PUBLIC HEALTH DEPT.
5 8518

25 7 E&H.Edn.(C1)

NO. 58518/47

B.E. 1946-47 - Edn. E. Fund - Expenditure in excess of the provision made in the budget. Sanction asked.

From the Commr Kodaipi Dtrg. Rec-No. 4142-47 d 4.7.47

Memo. No. 58158/47 - 1 C1 Edn. d 28.7.47

The Govt. ratify the action of the Rel. Cl. Kodaipi in having incurred an expenditure of Rs. 135.000. in excess of the provision made in the B.E. of the Council, for 1946.47, under the E.E. Fund Account.

Note. The excess expenditure was met by the additional contribution from the general funds of the Council and an increase in the opening balance for 1946-47. After the memo. may be filed with the P.O.No. 286 Edn d.

To
The Commr Kodaipi Dtrg.

1. Examiner of L.F. Accts.

page 18 7

(C)

(G)

To

From

Sri.T.Harischandra Rao,

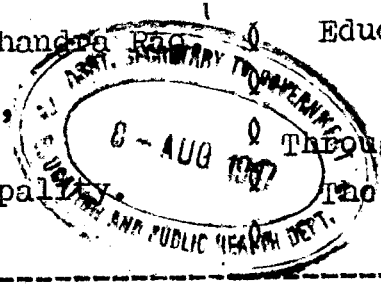
Commissioner,

Udipi Municipality.

The Secretary to Government,
Education and Public Health Department,
MADRAS.

Through

The Director of Public Instruction,
MADRAS.



R.O.C.NO.M.-4142-47.Dated 4-8-1947.

Sir,

Sub:-BUDGET ESTIMATE- 1946-1947 - Elementary Education Fund - expenditure in excess of the provision made in the budget.-sanction.

4426

Ref:-Government Memorandum No.58158/47-1C1 Edn.,dated 28-7-1947.

@@*@*@*@*@*@*@*@*@*@*@*@

In my letter R.O.C.NO.4142-47 dated 4-7-1947,I requested for the sanction for Rs.193-2-6 being the expenditure incurred in excess of the provision made in the Budget Estimate of the Council for 1946-1947 under the Elementary Education Fund Account. But the Government in their memorandum No.58158/47-1C1,Edn.,dated 28-7-1947 have been pleased to ratify the excess expenditure of Rs.135/- only. I request that revised orders ratifying the action of the Council in having incurred an expenditure of Rs.193-2-6 in excess of the budget provision for 1946-1947 may kindly be issued.

Harischandra Rao
5 & 47

COMMISSIONER, U. M.

Copy submitted to the Government direct.

Jal 11/78

29 E&H (C)

B.E. 1946-47

C.No. 64426/47 — Ele. Edn. Fund — Expenditure in excess of the provision made in the budget - Sanction

page 1 c/f — From the Commr. Udipi Dist. Roc. No. D-4142-47 dt 4-8-47

Memo. No. 64426/47-1 C1 Edn.

In partial modification of the orders in Memo. No. 58158/47-C1 Edn-d 28-7-47, the Govt. ratify the action of the Dist. Cl. Udipi in having incurred an expenditure of Rs. 193-2-6. in excess of the amount provided for in the E.E. Fund budget of the council for 1946-47.

26-8-47

26/8/47

28/8/47

To
The Commr. &
Spl. Officer
Udipi Dist.

Notes Notes Exp. H(A)!

B.E- 1946-47- E.E fund - M.C, Vidipi

C. No. 57146A/45 From the D.P.I, R.O.P No. 108-3B/45-46, d/13.12.45.

p1-2c f

The R.E for 1945-46 and the B.E for 46-47 of the E.E fund of the M.C, Vidipi, call for the following remarks.

2. R.E for 45-46 (i) The credit taken under the head 'Education tax' is Rs. 8,490 against Rs. 7,200 in the sanctioned budget. The increase is stated to be due to the general quinquennial revision of property tax registers. L.A may be requested to advise whether the credit taken may be allowed to stand.

p7c f
1ac f of (Z)
or p3c f
A

(ii) The credit taken for Govt. grant under proviso to section 37 of the E.E Act both in the R.E and the B.E may be reduced from Rs 630 to Rs 626, the amount actually sanctioned in Go. 594 Edn. d/16.4.45

p7c f
Inst not up (verified)

(iii) The credit taken for contribution from general funds may be raised from Rs 2,500 to Rs 4,911 with reference to para 3 of Memo. 22762 A/45-5 Edn. d/26.10.45. The provision made for refunds may be increased from Rs 200 to Rs 854 with reference to para 1 of the Memo. (f)

p7c f
(f) B
'p' on p4c f
M

It appears that the Commr. has not received a copy of the Memo. A copy may be sent to him and he asked to make necessary adjustments.

(iv) Revised with reference to the suggestions above and taking credit for the actual opening balances in the E.E fund on 1-4-45, the R.E for 45-46 is expected to close with a balance of Rs. 1,390.

25 f (Y)
p8c f

3. B.E for 46-47 (i) L.A may be requested to advise whether the credit taken under the head 'Education tax' (Rs 8,310 against Rs 7,200 in the B.E for 45-46) may be allowed to stand.

p7c f
A
2c of 9 (Z)

(ii) The B.E, revised with reference to the suggestions mentioned above is expected to close with a deficit of Rs. 1,432. L.A may be requested to state whether the general funds can afford it

p8c f
B

Bud II

take and add a contribution of Rs 1,432 over and above that provided in the budget (Rs 2500) [illegible]

4. The Cl. was granted a subsidy of Rs 654 towards the cost of dearness allowance to the E.E. staff in 44-45. As the E.E. fund closed on 1.4.45 with a surplus of Rs. 2,077, the grant paid was ordered to be recovered. No grant was paid to the Cl. in the current year.

5. The file may be sent to L.A. for remarks.

B
31.12.45

RTM
5/1/46

LA

LOCAL ADMINISTRATION DEPT. 5 JAN 1946 497 SECRETARIAT

EP. HWO. 57146 A/45-
5-1-46

L.A. sc/pt

Please see the note of the E & P.H. sc/pt from p. 1 ante.

1/ 'A' on p. 1 ante. In the gl. budget of this M.C. credit has been taken (under property tax (for general purposes) & scavenging tax) for increased income in the R.E. for 1945-46 as well as in the B.E. for 1946-47 for increased income expected as a result of the quinquennial revision of the property tax assessments made with effect from 1.4.45. There may be a similar increase in the M.C. is likely to get the increased income taken credit for under 'Education tax' in the Edu. budget in the R.E. for 1945-46 and in the B.E. for 1946-47. The credit taken in the estimates may therefore be allowed to stand. In this view. p7 c/f

3/ 'B' on pp 1 & 2 above.

The sc/pt may agree to the proposal of the E & P.H. sc/pt to raise the credit taken for contribution from the Pl. Prot. Ordy. in the R.E. for 1945-46 from Rs. 2500 to Rs 4911. (In the file relating to the gl. budget of the M.C. for 1946-47 also, it is proposed to ask the M.C. to increase the contribution provided in the R.E. for 1945-46 from Rs 2500 to Rs 4911). The contribution (Rs 2500) taken credit for in the B.E. for [illegible] p7 c/f

decline

Vide file (para 5 ante) on p 2 n/f.

P. | fd 1946-47 in the Ely. Edn. budget is the same as that provided in the gl. budget and that same amount was approved as contribution fd 1942-43. After providing fd the enhanced contribution of Rs 4911 fd 1945-46 and fd the standard contribution of Rs 2,500, the Gl. Account (Gody) of the Gl. fd 1946-47 is expected to close with a balance of Rs 2397 under the Gl. Account-Gody against the statutory minimum closing balance of Rs 3,900. The Mc. cannot therefore afford to contribute in 1946-47 more than ~~what is provided by fd the agency~~ (Rs 2,500) The Ex. P.H. sc/pt may be requested to devise other ways and means to avoid the deficit of Rs 1432 anticipated under the Ely. Edn. Acct. at the end of 1946-47. The total rate of the property tax levied in this municipality is 13 3/4 p.c. per annum including the education tax of 2 3/4 p.c. per annum. The anticipated deficit can be avoided either by the enhancement of the rate of the education tax from 1.4.46 or by economy in expenditure. If it is not feasible to adopt either of these two courses a grant from Govt may be necessary to this Mc. in 1946-47, ~~towards the payment of dearness allowance~~ to the extent of the deficit under the Ely. Edn. Acct ~~or the deficit~~ caused by the payment ~~sanctioned~~ to the E.E. staff.

3. With these remarks the file may be returned to the Ex. P.H. sc/pt.

7.1.46

8.1.46

8.1.46

EXP. H (A)

Dp 8.1.46

DO No 4497-1-Bud II

8.1.46

1545

3(ii) on plante

The E.E. fund budget of the Mc., Udipi, for 1946-47, revised with reference to the suggestions on plante is expected to close with a deficit of Rs. 1,432. The L.A. dept state that the general fund of the c. cannot afford to make any additional contribution to avoid this deficit. They suggest that the deficit

ay be avoided either by the enhancement of ducation tax or by economy in expenditure. There ems to be no scope for economy in expenditure.

The total rate of tax levied in this municipality is 13 3/4 p.c.p.a (inclusive of education ax levied at 2 3/4 p.c.) The total rate up to which ax can be levied in municipalities of this type is 5 p.c.p.a. If the rate of education tax is increased om 2 3/4 p.c. to 3 1/4 p.c.p.a with effect from 1.4.46, the Govt will get a net income of Rs. 1421 in 1946-47 and e deficit will be reduced to Rs. 11 which can be voided by reducing the provision under the ead "Repairs to buildings" by a like amount.

For orders whether the Mn. Govt may be irected to increase the rate of education tax om 2 3/4 p.c. to 3 1/4 p.c.p.a with effect from 1.4.46.

15.1.46. The rate of education tax was increased from 2 to 2 1/4% p.a. from 1-4-44 and to 2 3/4% p.a. from 1-4-45. A further increase to 3 1/4% p.a may be made; otherwise a grant of Rs 1,432 will have to paid from Provincial funds.

15.1.46

16/1/46

A2.

The rate of Rs. 3 may be raised as soon as possible.

16.1.46

SECRETARY, EDN. AND P.H. DEPT. 21 JAN 1946 GOVERNMENT OF MADRAS

Please see the minutes of A2 above. As the L.A. dept have stated that no additional contribution can be made from general funds, e only means of avoiding a deficit in the E.E. fund is to grant a subsidy from Prov. funds towards the ayment of dearness allowance. The question of sanctioning a subsidy equal to 2/3 of the anticipated deficit may be

Rs 14(32)

B.V. Ex. I. B.V. A

considered after the actual balance in the E.E. fund on 1.4.46 is known.

The file may be sent to Finance for remarks.

22.1.46

EdP.H.W.O.S7146A/45-2

23.1.46

ASST. SECRETARY TO GOVERNMENT
24 JA 1946
FINANCE DEPARTMENT

4188 GS

B in 1/1-2 above

Fin. (Exp-B)

The point for consideration is whether a grant from Prl. fund need be given to the Udipi mel. to cover the anticipated deficit of Rs. 1,432/- in its E.E. fund account in 1946-7. The L.A. dept have stated that the general funds cannot make any addl. contribution to the E.E. fund (for the year in question) over and above the standard contribution of Rs. 2,500/-. A.2 has ordered that the rate of education tax (after two enhancements since 1-4-44) should not be raised so soon. EdP.H therefore suggest that the question of sanctioning a subsidy equal to 2/3 of the anticipated deficit in '46-47 may be considered with reference to the actual balance in the E.E. fund on 1-4-46. This proposal may be accepted.

p. 3 above

p. 4 above

4 & 5 above

ASST. SECRETARY TO GOVT.
8 - 1 7824
EDUCATION

25.1.46 25/1/46. 25.1.46. 26.1.46 S.S.

EdP.H(A)

4(82)EB/46

26.1.46

A draft order is submitted.

Before issue, the file may be sent to L.A. for perusal of the orders in circulation and the

ASST. SECRETARY TO GOVERNMENT
28 JAN 1946
EDUCATION AND PUBLIC HEALTH DEPT.

5073

EdP.H.W.O.S7146A/45-1

4/2/46 — LA

L.A. Dept.

[Previous note of LA in pp 2 + 3 ante]

The orders in circulation at p. 6 ante and the note of Finance above may be perused and the file returned to EdP.H.

L.A. Dept.

LOCAL ADMINISTRATION DEPT.
5 - FEB 1945
SECRETARIAT, MADRAS

5/2/46 5-2-46 6.2.46. 6.2.46. 3575 7.2.46

E+P.H.

Dft. 12.2.46 35/45-1 and II

12.2.46 12/2/46

D